



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ - ೧೫೫ Volume - 155	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೨೨, ಅಕ್ಟೋಬರ್, ೨೦೨೦ ( ಅಶ್ವಯುಜ, ೩೦, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, THURSDAY, 22, OCTOBER, 2020 ( Aashwayuja, 30, ShakaVarsha 1942)	ಸಂಚಿಕೆ ೪೩ Issue 43
-----------------------------	---	-----------------------

ಭಾಗ ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು,  
ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ  
ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು  
ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ  
ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ  
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ ೨೨ ಕೇಶಾಪು ೨೦೨೦,

ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19-10-2020.

ದಿನಾಂಕ: 05-06-2020 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE INSOLVENCY AND BANKRUPTCY CODE (AMENDMENT) ORDINANCE, 2020 (NO. 9 OF 2020) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

**MINISTRY OF LAW AND JUSTICE**

**(Legislative Department)**

New Delhi, the 5<sup>th</sup> June, 2020/Jyaishtha 15, 1942 (Saka)

**THE INSOLVENCY AND BANKRUPTCY CODE (AMENDMENT)  
ORDINANCE, 2020**

**NO. 9 OF 2020**

Promulgated by the President in the Seventy-first Year of the  
Republic of India

(೫೨)

An Ordinance further to amend the Insolvency and Bankruptcy Code, 2016.

WHEREAS the entire ecosystem for implementation of the Insolvency and Bankruptcy Code, 2016 is in place;

AND WHEREAS the provisions relating to corporate insolvency resolution process and liquidation process for corporate persons under the Code are in operation;

AND WHEREAS COVID-19 pandemic has impacted business, financial markets and economy all over the world, including India, and created uncertainty and stress for business for reasons beyond their control;

AND WHEREAS a nationwide lockdown is in force since 25<sup>th</sup> March, 2020 to combat the spread of COVID-19 which has added to disruption of normal business operations;

AND WHEREAS it is difficult to find adequate number of resolution applicants to rescue the corporate person who may default in discharge of their debt obligation;

AND WHEREAS it is considered expedient to suspend under sections 7,9 and 10 of the Insolvency and Bankruptcy Code, 2016 to prevent corporate persons which are experiencing distress on account of unprecedented situation, being pushed into insolvency proceedings under the said Code for some time;

AND WHEREAS it is considered expedient to exclude the defaults arising on account of unprecedented situation for the purposes of insolvency proceeding under this code;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

Short title and  
commencement.

1. (1) This Ordinance may be called the Insolvency and Bankruptcy Code, (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

Insertion of  
new section  
10A

2. After section 10 of the principle Act, the following section shall be inserted, namely:-

Suspension of  
initiation of  
corporate  
insolvency  
resolution  
process

“10A. Notwithstanding anything contained in sections 7, 9 and 10, no application for initiation of corporate insolvency resolution process of a corporate debtor shall be filed, for an default arising on or after 25<sup>th</sup> March, 2020 for a period of six months or such further period, not exceeding one year from such date, as may be notified in this behalf:

Provided that no application shall ever be filed for initiation of corporate insolvency resolution process of a corporate debtor for the said default occurring during the said period.

Explanation.—For the removal of doubts, it is hereby clarified that the provisions of this section shall not apply to any default committed under the said sections before 25<sup>th</sup> March, 2020.”

Amendment of  
section 66.

3. In section 66 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:-

“(3) Notwithstanding anything contained in this section, no application shall be filed by a resolution professional under sub-section (2), in respect of such default against which initiation of corporate insolvency resolution process is suspended as per section 10A.”

RAM NATH KOVIND,  
President.

Dr. G. NARAYANA RAJU,  
Secretary to the Govt. of India  
ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು  
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

**ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ  
ಅಧಿಸೂಚನೆ**

ಸಂಖ್ಯೆ:ಸಂವ್ಯಾಇ ೨೧ ಕೇಶಾಪು ೨೦೨೦

ಬೆಂಗಳೂರು, ದಿನಾಂಕ:19-10-2020.

ದಿನಾಂಕ: 05-06-2020 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE ESSENTIAL COMMODITIES (AMENDMENT) ORDINANCE, 2020 (No. 8 of 2020) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

**MINISTRY OF LAW AND JUSTICE**

(Legislative Department)

New Delhi, the 5<sup>th</sup> June 2020/Jyaishtha 15, 1942 (Saka)

**THE ESSENTIAL COMMODITIES (AMENDMENT)  
ORDINANCE, 2020**

NO. 8 OF 2020

Promulgated by the President in the Seventy-first  
Year of the Republic of India

An Ordinance further to amend the Essential  
Commodities Act, 1955.

WHEREAS for the purposes of increasing the competitiveness in the agriculture sector and enhancing the income of the farmers, the regulatory system needs to be liberalized while protecting the interests of consumers;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

**1. (1)** This Ordinance may be called the Essential Commodities (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

Short title and  
commencement

10 of 1955

2. In section 3 of the Essential Commodities Act, 1955, after sub-section (1), the following sub-section shall be inserted, namely:-

Amendment of  
section 3

‘(1A) Notwithstanding anything contained in sub-section (1),--

(a) the supply of such food stuffs, including cereals, pulses, potato, onions, edible oilseeds and oils, as the Central Government may, by notification in the Official Gazette, specify, may be regulated only under extraordinary circumstances which may include war, famine, extraordinary price rise and natural calamity of grave nature;

(b) any action on imposing stock limit shall be based on price rise and an order for regulating stock limit of any agriculture produce may be issued under this Act only if there is—

(i) hundred per cent, increase in the retail price of horticultural produce; or

(ii) fifty percent, increase in the retail price of non-perishable agricultural foodstuffs,

Over the price prevailing immediately preceding twelve months, or average retail price of last five years, whichever is lower:

Provided that such order for regulating stock limit shall not apply to a processor or value chain participant of any agricultural produce, if the stock limit of such person does not exceed the overall ceiling of installed capacity of processing, or the demand for export in case of an exporter:

Provided further that nothing contained in this sub-section shall apply to any order, relating to the Public Distribution System or the Targeted Public Distribution System, made by the Government under this Act or under any other law for the time being in force.

Explanation.—The expression “value chain participant”, in relation to any agricultural product, means and includes a set of participants, from production of any agricultural produce in the field to final consumption, involving , processing, packaging,

storage, transport and distribution, where at each stage value is added to the product.'.

RAM NATH KOVIND,  
President.

Dr.G. NARAYANA RAJU,  
Secretary to the Govt. of India.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು  
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-21

## ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ:ಸಂವ್ಯಶಾಇ 19 ಕೇಶಾಪು 2020

ಬೆಂಗಳೂರು, ದಿನಾಂಕ:19-10-2020.

ದಿನಾಂಕ: 13-03-2020 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Insolvency and Bankruptcy Code (Amendment) Act, 2020 (No.1 of 2020) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

### MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 13th March, 2020/Phalguna 23, 1941 (Saka)

The following Act of Parliament received the assent of the President on the 13th March, 2020, and is hereby published for general information:—

### THE INSOLVENCY AND BANKRUPTCY CODE (AMENDMENT) ACT, 2020

NO. 1 OF 2020

[13th March, 2020.]

An Act further to amend the Insolvency and Bankruptcy Code, 2016.

BE it enacted by Parliament in the Seventy-first Year of the Republic of India as follows:—

**1.** (1) This Act may be called the Insolvency and Bankruptcy Code (Amendment) Act, 2020.

Short title and commencement.

(2) It shall be deemed to have come in force on the 28th day of December, 2019.

Amendment of section 5.

**2.** In section 5 of the Insolvency and Bankruptcy Code, 2016 (hereafter referred to as the principal Act),—

(i) in clause (12), the proviso shall be omitted;

(ii) in clause (15), after the words "during the insolvency resolution process period" occurring at the end, the words "and such other debt as may be notified" shall be inserted.

Amendment of section 7.

**3.** In section 7 of the principal Act, in sub-section (1), before the Explanation, the following provisos shall be inserted, namely:—

"Provided that for the financial creditors, referred to in clauses (a) and (b) of sub-section (6A) of section 21, an application for initiating corporate insolvency resolution process against the corporate debtor shall be filed jointly by not less than one hundred of such creditors in the same class or not less than ten per cent. of the total number of such creditors in the same class, whichever is less:

Provided further that for financial creditors who are allottees under a real estate project, an application for initiating corporate insolvency resolution process against the corporate debtor shall be filed jointly by not less than one hundred of such allottees under the same real estate project or not less than ten per cent. of the total number of such allottees under the same real estate project, whichever is less:

Provided also that where an application for initiating the corporate insolvency resolution process against a corporate debtor has been filed by a financial creditor referred to in the first and second provisos and has not been admitted by the Adjudicating Authority before the commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2020, such application shall be modified to comply with the requirements of the first or second proviso within thirty days of the commencement of the said Act, failing which the application shall be deemed to be withdrawn before its admission."

Amendment of section 11.

4. In section 11 of the principal Act, the Explanation shall be numbered as Explanation I and after Explanation I as so numbered, the following Explanation shall be inserted, namely:—

"Explanation II.—For the purposes of this section, it is hereby clarified that nothing in this section shall prevent a corporate debtor referred to in clauses (a) to (d) from initiating corporate insolvency resolution process against another corporate debtor."

Amendment of section 14.

5. In section 14 of the principal Act,—

(a) in sub-section (1), the following Explanation shall be inserted, namely:—

"Explanation.—For the purposes of this sub-section, it is hereby clarified that notwithstanding anything contained in any other law for the time being in force, a license, permit, registration, quota, concession, clearances or a similar grant or right given by the Central Government, State Government, local authority, sectoral regulator or any other authority constituted under any other law for the time being in force, shall not be suspended or terminated on the grounds of insolvency, subject to the condition that there is no default in payment of current dues arising for the use or continuation of the license, permit, registration, quota, concession, clearances or a similar grant or right during the moratorium period;"

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where the interim resolution professional or resolution professional, as the case may be, considers the supply of goods or services critical to protect and preserve the value of the corporate debtor and manage the operations of such corporate debtor as a going concern, then the supply of such goods or services shall not be terminated, suspended or interrupted during the period of moratorium, except where such corporate debtor has not paid dues arising from such supply during the moratorium period or in such circumstances as may be specified.";

(c) in sub-section (3), for clause (a), the following clause shall be substituted, namely:—

"(a) such transactions, agreements or other arrangements as may be notified by the Central Government in consultation



with any financial sector regulator or any other authority;"

**6.** In section 16 of the principal Act, in sub-section (1), for the words "within fourteen days from the insolvency commencement date", the words "on the insolvency commencement date" shall be substituted.

Amendment of section 16.

**7.** In section 21 of the principal Act, in sub-section (2), in the second proviso, after the words "convertible into equity shares", the words "or completion of such transactions as may be prescribed," shall be inserted.

Amendment of section 21.

**8.** In section 23 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

Amendment of section 23.

"Provided that the resolution professional shall continue to manage the operations of the corporate debtor after the expiry of the corporate insolvency resolution process period, until an order approving the resolution plan under sub-section (1) of section 31 or appointing a liquidator under section 34 is passed by the Adjudicating Authority."

**9.** In section 29A of the principal Act,—

Amendment of section 29A.

(i) in clause (c), in the second proviso, in Explanation I, after the words, "convertible into equity shares", the words "or completion of such transactions as may be prescribed," shall be inserted;

(ii) in clause (j), in Explanation I, in the second proviso, after the words "convertible into equity shares", the words "or completion of such transactions as may be prescribed," shall be inserted.

**10.** After section 32 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 32A.

"32A. (1) Notwithstanding anything to the contrary contained in this Code or any other law for the time being in force, the liability of a corporate debtor for an offence committed prior to the commencement of the corporate insolvency resolution process shall cease, and the corporate debtor shall not be prosecuted for such an offence from the date the resolution plan has been approved by the Adjudicating Authority under section 31, if the resolution plan results in the change in the management or control of the corporate debtor to a person who was not—

Liability for prior offences, etc

(a) a promoter or in the management or control of the corporate debtor or a related party of such a person; or

(b) a person with regard to whom the relevant investigating authority has, on the basis of material in its possession, reason to believe that he had abetted or conspired for the commission of the offence, and has submitted or filed a report or a complaint to the relevant statutory authority or Court:

Provided that if a prosecution had been instituted during the corporate insolvency resolution process against such corporate debtor, it shall stand discharged from the date of approval of the resolution plan subject to requirements of this sub-section having been fulfilled:

Provided further that every person who was a "designated partner" as defined in clause (j) of section 2 of the Limited Liability Partnership Act, 2008, or an "officer who is in default", as defined in clause (60) of section 2 of the Companies Act, 2013, or was in any manner incharge of, or responsible to the corporate debtor for the conduct of its business or associated with the corporate debtor in any manner and who was directly or indirectly involved in the commission of such offence as per the report submitted or complaint filed by the investigating authority, shall continue to be liable to be prosecuted and punished for such an offence committed by the corporate debtor notwithstanding that the corporate debtor's liability has ceased under this sub-section.

6 of 2009.

18 of 2013.

(2) No action shall be taken against the property of the corporate debtor in relation to an offence committed prior to the commencement of the corporate insolvency resolution process of the corporate debtor, where such property is covered under a resolution plan approved by the Adjudicating Authority under section 31, which results in the change in control of the corporate debtor to a person, or sale of liquidation assets under the provisions of Chapter III of Part II of this Code to a person, who was not—

(i) a promoter or in the management or control of the corporate debtor or a related party of such a person; or

(ii) a person with regard to whom the relevant investigating authority has, on the basis of material in its possession reason to believe that he had abetted or conspired for the commission of the offence, and has submitted or filed a report or a complaint to the relevant statutory authority or Court.

Explanation.—For the purposes of this sub-section, it is hereby clarified that,—

(i) an action against the property of the corporate debtor in relation to an offence shall include the attachment, seizure, retention or confiscation of such property under such law as may be applicable to the corporate debtor;

(ii) nothing in this sub-section shall be construed to bar an action against the property of any person, other than the corporate debtor or a person who has acquired such property through corporate insolvency resolution process or liquidation process under this Code and fulfils the requirements specified in this section, against whom such an action may be taken under such law as may be applicable.

(3) Subject to the provisions contained in sub-sections (1) and (2), and notwithstanding the immunity given in this section, the corporate debtor and any person who may be required to provide assistance under such law as may be applicable to such corporate debtor or person, shall extend all assistance and co-operation to any authority investigating an offence committed prior to the commencement of the corporate insolvency resolution process."

Amendment of section 227.

**11.** In section 227 of the principal Act,—

(i) for the words "examined in this Code", the words "contained in this Code" shall be substituted;

(ii) the following Explanation shall be inserted, namely:—

"Explanation.—For the removal of doubts, it is hereby clarified that the insolvency and liquidation proceedings for financial service providers or categories of financial service providers may be conducted with such modifications and in such manner as may be prescribed."

**12.** In section 239 of the principal Act, in sub-section (2), after clause (f), the following clauses shall be inserted, namely:—

Amendment of section 239.

"(fa) the transactions under the second proviso to sub-section (2) of section 21;

(fb) the transactions under Explanation I to clause (c) of section 29A;

(fc) the transactions under the second proviso to clause (j) of section 29A;"

**13.** In section 240 of the principal Act, in sub-section (2), after clause (i), the following clause shall be inserted, namely:—

Amendment of section 240.

"(ia) circumstances in which supply of critical goods or services may be terminated, suspended or interrupted during the period of moratorium under sub-section (2A) of section 14;"

Ord. 16 of 2019,

**14.** (1) The Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019 is hereby repealed.

Repeal and savings.

31 of 2016.

(2) Notwithstanding such repeal, anything done or any action taken under the Insolvency and Bankruptcy Code, 2016, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Code, as amended by this Act.

DR. G.  
NARAYANA RAJU,  
Secretary to the Govt. of India.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು  
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-22

**ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ**

**ಅಧಿಸೂಚನೆ**

ಸಂಖ್ಯೆ:ಸಂವ್ಯಶಾಇ 18 ಕೇಶಾಪು 2020

ಬೆಂಗಳೂರು, ದಿನಾಂಕ:19-10-2020.

ದಿನಾಂಕ: 17-03-2020 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್ ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Direct Tax Vivad Se Vishwas Act, 2020 (Amendment) Act, 2020 (No.3 of 2020) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

**MINISTRY OF LAW AND JUSTICE  
(Legislative Department)**

New Delhi, the 17th March, 2020/Phalguna 27, 1941 (Saka)

The following Act of Parliament received the assent of the President on the 17th March, 2020, and is hereby published for general information:—

**THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020****NO. 3 OF 2020**

[17th March, 2020.]

An Act to provide for resolution of disputed tax and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-first Year of the Republic of India as follows:—

1. This Act may be called the Direct Tax Vivad se Vishwas Act, 2020. Short title.

(2)(1) In this Act, unless the context otherwise requires,— Definitions.

‘(a) “appellant” means—

(i) a person in whose case an appeal or a writ petition or special leave petition has been filed either by him or by the income-tax authority or by both, before an appellate forum and such appeal or petition is pending as on the specified date;

(ii) a person in whose case an order has been passed by the Assessing Officer, or an order has been passed by the Commissioner (Appeals) or the Income Tax Appellate Tribunal in an appeal, or by the High Court in a writ petition, on or before the specified date, and the time for filing any appeal or special leave petition against such order by that person has not expired as on that date;

(iii) a person who has filed his objections before the Dispute Resolution Panel under section 144C of the Income-tax Act, 1961 and the Dispute Resolution Panel has not issued any direction on or before the specified date; 43 of 1961.

(iv) a person in whose case the Dispute Resolution Panel has issued direction under sub-section (5) of section 144C of the Income-tax Act and the Assessing Officer has not passed any order under sub-section (13) of that section on or before the specified date;

(v) a person who has filed an application for revision under section 264 of the Income-tax Act and such application is pending as on the specified date;”;

(b) “appellate forum” means the Supreme Court or the High Court or the IncomeTax Appellate Tribunal or the Commissioner (Appeals);

(c) “declarant” means a person who files declaration under section 4;

(d) “declaration” means the declaration filed under section 4;

(e) “designated authority” means an officer not below the rank of a Commissioner of Income-tax notified by the Principal Chief Commissioner for the purposes of this Act;

(f) “disputed fee” means the fee determined under the provisions of the Income-tax Act, 1961 in respect of which appeal has been filed by the appellant; 43 of 1961.

(g) “disputed income”, in relation to an assessment year, means the whole or so much of the total income as is relatable to the disputed tax;

(h) “disputed interest” means the interest determined in any case under the provisions of the Income-tax Act, 1961, where— 43 of 1961.

(i) such interest is not charged or chargeable on disputed tax;

(ii) an appeal has been filed by the appellant in respect of such interest;

(i) “disputed penalty” means the penalty determined in any case under the provisions of the Income-tax Act, 1961, where— 43 of 1961.

(i) such penalty is not levied or leviable in respect of disputed income or disputed tax, as the case may be;

(ii) an appeal has been filed by the appellant in respect of such penalty;

( j ) “disputed tax”, in relation to an assessment year or 43 of 1961.

financial year, as the case may be, means the income-tax, including surcharge and cess (hereafter in this clause referred to as the amount of tax) payable by the appellant under the provisions of the Income-tax Act, 1961, as computed hereunder:—

(A) in a case where any appeal, writ petition or special leave petition is pending before the appellate forum as on the specified date, the amount of tax that is payable by the appellant if such appeal or writ petition or special leave petition was to be decided against him;

(B) in a case where an order in an appeal or in writ petition has been passed by the appellate forum on or before the specified date, and the time for filing appeal or special leave petition against such order has not expired as on that date, the amount of tax payable by the appellant after giving effect to the order so passed;

(C) in a case where the order has been passed by the Assessing Officer on or before the specified date, and the time for filing appeal against such order has not expired as on that date, the amount of tax payable by the appellant in accordance with such order;

(D) in a case where objection filed by the appellant is pending before the Dispute Resolution Panel under section 144C of the Income-tax Act as on the specified date, the amount of tax payable by the appellant if the Dispute Resolution Panel was to confirm the variation proposed in the draft order;

(E) in a case where Dispute Resolution Panel has issued any direction under sub-section (5) of section 144C of the Income-tax Act and the Assessing Officer has not passed the order under sub-section (13) of that section on or before the specified date, the amount of tax payable by the appellant as per the assessment order to be passed by the Assessing Officer under sub-section (13) thereof;

(F) in a case where an application for revision under section 264 of the Income-tax Act is pending as on the specified date, the amount of tax payable by the appellant if such application for revision was not to be accepted:

Provided that in a case where Commissioner (Appeals) has issued notice of enhancement under section 251 of the Income-tax Act on or before the specified date, the disputed tax shall be increased by the amount of tax pertaining to issues for which notice of enhancement has

been issued:

Provided further that in a case where the dispute in relation to an assessment year relates to reduction of tax credit under section 115JAA or section 115D of the Income-tax Act or any loss or depreciation computed thereunder, the appellant shall have an option either to include the amount of tax related to such tax credit or loss or depreciation in the amount of disputed tax, or to carry forward the reduced tax credit or loss or depreciation, in such manner as may be prescribed.

43 of 1961

(k) "Income-tax Act" means the Income-tax Act, 1961;

(l) "last date" means such date as may be notified by the Central Government in the Official Gazette;

(m) "prescribed" means prescribed by rules made under this Act;

(n) "specified date" means the 31st day of January, 2020;

(o) "tax arrear" means,—

(i) the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax, and penalty leviable or levied on such disputed tax; or

(ii) disputed interest; or

(iii) disputed penalty; or

(iv) disputed fee,  
as determined under the provisions of the Income-tax Act.

(2) The words and expressions used herein and not defined but defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

3. Subject to the provisions of this Act, where a declarant files Amount



under the provisions of this Act on or before the last date, a declaration to the designated authority in accordance with the provisions of section 4 in respect of tax arrear, then, notwithstanding anything contained in the Income-tax Act or any other law for the time being in force, the amount payable by the declarant under this Act shall be as under, namely:—

SI No	Nature of tax arrear	Amount payable under this Act on or before the 31st day of March, 2020.	Amount payable under this Act on or after the 1st day of April, 2020 but on or before the last date.
(a)	where the amount of tax arrear is the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax.	of the aggregate of the amount of disputed tax and ten percent. of disputed tax:	provided that where the ten percent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable

payable by declarant.

- (b) where the tax arrear includes the tax, interest or penalty determined in any assessment on the basis of search under section 132 or section 132A of the Income-tax Act.
- the aggregate of the amount of disputed tax and twenty-five percent. of the disputed tax: provided that where the twenty-five percent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable under this Act.
- under this Act . the aggregate of the amount of disputed tax and thirty-five per cent. of disputed tax: provided that where the thirty-five per cent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable.
- (c) where the tax arrear relates to disputed interest or disputed penalty or disputed fee
- twenty-five percent of disputed interest or disputed penalty or disputed fee. thirty per cent. of disputed interest or disputed penalty or disputed fee:

Provided that in a case where an appeal or writ petition or special leave petition is filed by the income-tax authority on any issue before the appellate forum, the amount payable shall be one-half of the amount in the Table above calculated

on such issue, in such manner as may be prescribed:

Provided further that in a case where an appeal is filed before the Commissioner (Appeals) or objections is filed before the Dispute Resolution Panel by the appellant on any issue on which he has already got a decision in his favour from the Income Tax Appellate Tribunal (where the decision on such issue is not reversed by the High Court or the Supreme Court) or the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed:

Provided also that in a case where an appeal is filed by the appellant on any issue before the Income Tax Appellate Tribunal on which he has already got a decision in his favour from the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed.

4. (1) The declaration referred to in section 3 shall be filed by the declarant before the designated authority in such form and verified in such manner as may be prescribed.

Filing of  
declaration  
and  
particulars to  
be furnished.

(2) Upon the filing the declaration, any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn from the date on which certificate under sub-section (1) of section 5 is issued by the designated authority.

(3) Where the declarant has filed any appeal before the appellate forum or any writ petition before the High Court or the Supreme Court against any order in respect of tax arrear, he shall withdraw such appeal or writ petition with the leave of the Court wherever required after issuance of certificate under sub-section (1) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (2) of section 5.

(4) Where the declarant has initiated any proceeding for

arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise, he shall withdraw the claim, if any, in such proceedings or notice after issuance of certificate under sub-section (1) of section 5 and furnish proof of such withdrawal along with the intimation of payment to the designated authority under sub-section (2) of section 5.

(5) Without prejudice to the provisions of sub-sections (2), (3) and (4), the declarant shall furnish an undertaking waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to him under any law for the time being in force, in equity, under statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise and the undertaking shall be made in such form and manner as may be prescribed.

(6) The declaration under sub-section (1) shall be presumed never to have been made if,—

(a) any material particular furnished in the declaration is found to be false at any stage;

(b) the declarant violates any of the conditions referred to in this Act;

(c) the declarant acts in any manner which is not in accordance with the undertaking given by him under sub-section (5),

and in such cases, all the proceedings and claims which were withdrawn under section 4 and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived.

(7) No appellate forum or arbitrator, conciliator or mediator shall proceed to decide any issue relating to the tax arrear mentioned in the declaration in respect of which an order has

been made under sub-section (1) of section 5 by the designated authority or the payment of sum determined under that section.

Time and manner of payment.

5. (1) The designated authority shall, within a period of fifteen days from the date of receipt of the declaration, by order, determine the amount payable by the declarant in accordance with the provisions of this Act and grant a certificate to the declarant containing particulars of the tax arrear and the amount payable after such determination, in such form as may be prescribed.

(2) The declarant shall pay the amount determined under sub-section (1) within fifteen days of the date of receipt of the certificate and intimate the details of such payment to the designated authority in the prescribed form and thereupon the designated authority shall pass an order stating that the declarant has paid the amount.

(3) Every order passed under sub-section (1), determining the amount payable under this Act, shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the Income-tax Act or under any other law for the time being in force or under any agreement, whether for protection of investment or otherwise, entered into by India with any other country or territory outside India.

Explanation.—For the removal of doubts, it is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases.

No refund of amount paid.

6. Subject to the provisions of section 5, the designated authority shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrear.

7. Any amount paid in pursuance of a declaration made under section 4 shall not be refundable under any circumstances.

Explanation.—For the removal of doubts, it is hereby clarified that where the declarant had, before filing the declaration under sub-section (1) of section 4, paid any

amount under the Income-tax Act in respect of his tax arrear which exceeds the amount payable under section 3, he shall be entitled to a refund of such excess amount, but shall not be entitled to interest on such excess amount under section 244A of the Income-tax Act.

No benefit, concession or immunity to declarant.

8. Save as otherwise expressly provided in sub-section (3) of section 5 or section 6, nothing contained in this Act shall be construed as conferring any benefit, concession or immunity on the declarant in any proceedings other than those in relation to which the declaration has been made.

Act not to apply in certain cases.

9. The provisions of this Act shall not apply—

(a) in respect of tax arrear,—

(i) relating to an assessment year in respect of which an assessment has been made under sub-section (3) of section 143 or section 144 or section 153A or section 153C of the Income-tax Act on the basis of search initiated under section 132 or section 132A of the Income-tax Act, if the amount of disputed tax exceeds five crore rupees;

(ii) relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration;

(iii) relating to any undisclosed income from a source located outside India or undisclosed asset located outside India;

(iv) relating to an assessment or reassessment made on the basis of information received under an agreement referred to in section 90 or section 90A of the Income-tax Act, if it relates to any tax arrear;

52 of 1974.

(b) to any person in respect of whom an order of detention has been made under the provisions of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 on or before the filing of declaration:

Provided that—

(i) such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of

the report of the Advisory Board; or

(ii) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (3) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (2) of section 9, of the said Act; or

(iii) such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (3) of that section, or on the basis of the report of the Advisory Board under section 8, read with sub-section (6) of section 12A, of the said Act; or

(iv) such order of detention has not been set aside by a court of competent jurisdiction;

(c) to any person in respect of whom prosecution for any offence punishable under the provisions of the Unlawful Activities (Prevention) Act, 1967, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Prevention of Corruption Act, 1988, the Prevention of Money Laundering Act, 2002, the Prohibition of Benami Property Transactions Act, 1988 has been instituted on or before the filing of the declaration or such person has been convicted of any such offence punishable under any of those Acts;

(d) to any person in respect of whom prosecution has been initiated by an Income-tax authority for any offence punishable under the provisions of the Indian Penal Code or for the purpose of enforcement of any civil liability under any law for the time being in force, on or before the filing of the declaration or such person has been convicted of any such offence consequent to the prosecution initiated by an Income-tax authority;

(e) to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992 on or before the filing of declaration.

**10. (1)** The Central Board of Direct Taxes may, from time to time, issue such directions or orders to the income-tax authorities, as it may deem fit:

Power of  
Board to issue  
directions, etc.

37 of 1967.  
61 of 1985.  
49 of 1988.  
15 of 2003.  
45 of 1988.

45 of 1860.

27 of 1992.

Provided that no direction or order shall be issued so as to require any designated authority to dispose of a particular case in a particular manner.

(2) Without prejudice to the generality of the foregoing power, the said Board may, if it considers necessary or expedient so to do, for the purpose of this Act, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the authorities in any work relating to this Act, including collection of revenue and issue such order, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to remove difficulties.

**11.** (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Act come into force.

(2) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before each House of Parliament.

Power to make rules.

**12.** (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form in which a declaration may be made, and the manner of its verification under section 4;

(b) the form and manner in which declarant shall furnish undertaking under sub-section (5) of section 4;

(c) the form in which certificate shall be granted under sub-section (1) of section 5;

(d) the form in which payment shall be intimated under sub-



section (2) of section 5;

(e) determination of disputed tax including the manner of set-off in respect of brought forward or carry forward of tax credit under section 115JAA or section 115JD of the Income-tax Act or set-off in respect of brought forward or carry forward of loss or allowance of depreciation under the provisions of the Income-tax Act;

(f) the manner of calculating the amount payable under this Act;

(g) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

DR. G. NARAYANA RAJU,  
Secretary to the Govt. of India.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು  
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

## ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

## ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ:ಸಂವ್ಯಾಇ 17 ಕೇಶಾಪು 2020,

ಬೆಂಗಳೂರು, ದಿನಾಂಕ:15-10-2020.

ದಿನಾಂಕ: 20-03-2020 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE CONSTITUTION (SCHEDULED TRIBES) ORDER (AMENDMENT) ACT, 2020 (NO. 4 OF 2020) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 20th March, 2020/Phalguna 30, 1941 (Saka)

The following Act of Parliament received the assent of the President on the 19th March, 2020, and is hereby published for general information:—

## THE CONSTITUTION (SCHEDULED TRIBES) ORDER (AMENDMENT) ACT, 2020

## NO. 4 OF 2020

[19th March, 2020.]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of the Scheduled Tribes in the State of Karnataka.

BE it enacted by Parliament in the Seventy-first Year of the Republic of India as follows:—

- |          |  |  |
|----------|--|--|
| C.O. 22. | <p>1. This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 2020.</p> <p>2. In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in Part VI. — Karnataka,—</p> <p>(a) in entry 38, for the words "Naikda, Nayaka", the words and brackets "Naikda, Nayaka (including Parivara and Talawara)" shall be substituted;</p> <p>(b) in entry 50, for the brackets and words "(in Uttar Kannada district)", the brackets and words "(in Belagavi, Dharwad and Uttar Kannada districts)" shall be substituted.</p> | <p>Short title.</p> <p>Amendment of Constitution (Scheduled Tribes) Order, 1950.</p> |
|----------|--|--|

DR. G. NARAYANA RAJU,  
Secretary to the Govt. of India.  
ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ  
ರಚನೆ ಇಲಾಖೆ

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ:ಸಂವ್ಯಶಾಇ 11 ಕೇಶಾಪು 2020

ಬೆಂಗಳೂರು, ದಿನಾಂಕ:16-10-2020.

ದಿನಾಂಕ:09-04-2020 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE SALARIES AND ALLOWANCES OF MINISTERS (AMENDMENT) ORDINANCE, 2020 (NO. 4 OF 2020) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 9<sup>th</sup> April, 2020/Chaitra 20, 1942 (Saka)

### THE SALARIES AND ALLOWANCES OF MINISTERS

(AMENDMENT) ORDINANCE, 2020

(NO. 4 OF 2020)

Promulgated by the President in the Seventy-first Year of the Republic of India

An Ordinance further to amend the Salaries and Allowances of Ministers Act, 1952.

WHEREAS India, as the rest of the world, is grappling with Corona Virus (COVID-19) pandemic which has severe health and economic ramifications for the people of the country;

AND WHEREAS the Corona Virus (COVID-19) pandemic has shown the importance of expeditious relief and assistance and therefore, it is necessary to take certain emergency measures to prevent and contain the spread of said pandemic;

AND WHEREAS in order to manage and control such situation, it has become necessary to raise resources by reduction of sumptuary Allowances of Minister;

AND WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1.(1) This Ordinance may be called the Salaries and Allowances of Ministers (Amendment) Ordinance, 2020.

Short title and commencement.

(2) It shall come into force at once.

Amendment of section 5.

2. In the Salaries and Allowances of Ministers Act, 1952, section 5, shall be numbered as sub-section (1) thereof, and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:-

58 of 1952

“(2) Notwithstanding anything contained in sub-section (1), the sumptuary Allowance payable to each Minister under that sub-section shall be reduced by thirty percent. for a period of one year commencing from the 1<sup>st</sup> April, 2020, to meet the exigencies arising out of Corona Virus (COVID-19) pandemic.”

RAM NATH KOVIND,  
President.

DR.G. NARAYANA RAJU,  
Secretary to the Govt. of India.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ  
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಆರ್. ಶ್ರೀನಿವಾಸ)  
ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ  
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-25